

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - OCTOBER 2021			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5040027000	SHORT-TERM RENT COPIERS EQ	Short-Term Copier Rentals (IT Tracking) - Expenditures for copier rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040037000	SHORT-TERM RENT DATA PROC EQ	IT - Short-Term Data Processing Rentals (IT Tracking) - Expenditures for computer rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040040000	SHORT TERM RENT - MED SCI LAB EQUIP	Short-Term Leased Medical, Scientific and Laboratory Equipment -Expenditures for the use or right of possession of all medical, scientific, or laboratory equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases. Examples: Wheelchair, hospital beds, crutches, acetylene cylinders, etc.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040060000	SHORT TERM RENT-NON STATE OWNED BUILDING	Short-Term Leased Buildings - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040070000	RENT-STATE OWNED REAL PROPERTY	<u>5040070000 - 5040070001</u> : Expenditures for the use, occupancy, and right of possession of lands, buildings, and parking facilities owned by the State of South Carolina for a specified time. Leases between state agencies within the primary government are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases between state agencies within the primary government are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040080000	SHORT TERM RENT-NON STATE OWNED LAND	Short-Term Leased Land - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490001	SHORT-TERM RENT-OTHER-NON-IT	Short-Term (Non-IT) Rentals - Expenditures for rentals not otherwise classified and not related to IT (copiers and computers) and not exceeding 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases. Examples: Postage equipment, postage meters.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490002	RENT-OTHER-MTG RMS & VIDEO EQUIP	Expenditures for meeting rooms and video equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490003	RENT POST OFFICE BOX	Expenditures for post office box rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490004	RENT STORAGE TANKS	Expenditures for storage tank rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490005	SHORT TERM RENT-OTHER-HVY EQUIP-NON REAL ESTATE	Short-Term Leased Heavy Equipment - Expenditures for the use or right of possession of all heavy equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.	Added "Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases." to definition.

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5040490008	RENT POSTAGE EQUIPMENT	Rent expenditures for postage equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490009	RENT PARKING	Rent expenditures for parking rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490010	RENT STORAGE SPACE	Rent expenditures for storage space rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490011	RENT TOWERS	Rent expenditures for tower rentals. Exempt from the reporting requirements of GASB 87 - Leases.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5040490012	RENT TRASH CONTAINERS	Rent expenditures for trash container rentals. Exempt from the reporting requirements of GASB 87 - Leases. Note - rubbish removal expense should be posted to contractual GL 5021479211 for real estate. This includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.	Added "Exempt from the reporting requirements of GASB 87 - Leases." to definition.
5170880000	GENERAL FUND TRANSFER	Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds. Transfers would include instances where an agency has received General Fund appropriations for a capital project. Once the project is approved and budget is loaded into the capital project fund, the agency would debit this expense G/L in fund 1001XXXX and credit revenue (G/L 4890060000 - GENERAL FUND APPROP REVENUE TRANSFER) in the capital project fund. This consumes the General Fund budget as well as increases cash in the capital project fund.	Changed the first sentence in definition from "This G/L account is used to transfer cash from General Fund Appropriations to General Fund Revenue as may be required by the Appropriation Act." to "Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds."